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November 13, 2017

U.S. House of Representatives
Washington, D.C. 20515

Dear Representative:

On behalf of the Air-Conditioning, Heating, and Refrigeration Institute (AHRI) I am writing in support of H.R. 1, the Tax Cuts and Jobs Act of 2017. AHRI is the trade association representing over 315 manufacturers of residential, commercial, and industrial air conditioning, space heating, water heating, and commercial refrigeration equipment and components for sale in North America and around the world. The heating, ventilation, air-conditioning, refrigeration (HVACR), and water heating industry employs 1.3 million people and generates \$257 billion in economic activity annually.

The HVACR and water heating industry supports Congress's efforts to simplify the tax code and reduce rates. AHRI applauds the inclusion of full and immediate expensing, a permanent reduction in the corporate rate to 20 percent rate, a reduced rate for pass-through entities, and the repeal of the estate tax – all of which will serve to make the U.S. a more competitive place to do business.

AHRI believes these provisions are all crucial to the continued growth of manufacturers in the United States, and we urge Congress to continue its hard work to enact substantive reforms that will allow our industry and others to continue to innovate and create jobs. Please do not hesitate to contact me if you have any questions regarding AHRI's support of the Tax Cuts and Jobs Act of 2017.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Trauger". The signature is fluid and cursive, with a long, sweeping underline.

Joe Trauger
AHRI Senior Vice President
Policy and Government Relations